



United States  
Department of  
Agriculture

Office of  
Finance and  
Management

National  
Finance  
Center

P.O. Box 61500  
New Orleans  
Louisiana 70161-1500

# T S P B U L L E T I N

Title: 5, United States Code

Chapter: 84, Federal Employees' Retirement System, Subchapter III, Thrift Savings Plan

Bulletin: 92-29, Reports Produced by the TSP Lost Earnings System To Support Agency Financial Management Procedures

Date: December 10, 1992

To: TSP Payroll Office Representatives  
TSP Personnel Office Representatives  
TSP Automated Data Processing Representatives

**I. Purpose.** The purpose of this bulletin is to provide agency payroll office representatives with detailed information and sample copies of the lost earnings payroll reports that are produced by the Plan's recordkeeper, the National Finance Center (NFC). These reports are produced and distributed to agency payroll offices when Lost Earnings Records (51-Records) are processed. This bulletin groups the lost earnings reports produced for each phase of the lost earnings process; describes each report in detail; indicates the purpose of each report; and states how the reports can be used to support agency internal accounting procedures and TSP lost earnings processing. See TSP Bulletins 90-39, 90-40, 90-41, 90-42, and 91-3 for detailed information concerning the lost earnings process.

## II. Background.

A. For each Form TSP-2-E, **Request To Calculate Lost Earnings: Certification of Transfer of Funds and Journal Voucher** (i.e., the lost earnings journal voucher (JV)), that is received by NFC, lost earnings reports are generated during each of the three phases of the TSP lost earnings process and sent to agency payroll offices. Reports are also produced when a lost earnings JV is system generated for a late payroll submission (see TSP Bulletin 90-40, Section III, Paragraph A).

1. The first phase of the lost earnings process is the initial edit phase. When a lost earnings JV is received by NFC, the records are processed through the initial Thrift Savings Plan System (TSPS) edits. Reports are generated that inform the payroll office that the records were received and whether or not they passed the initial TSPS edits. Records that do not pass the edits are deleted by the TSPS. Records that pass the edits are placed in the lost earnings suspense file and will be processed in a subsequent midmonth processing cycle.

**TSP**  
Thrift Savings Plan

Expiration  
Date: When superseded.

2. The second phase of the lost earnings process is the estimate phase. On the last business day of the month, those records that passed the initial TSPS edits and are scheduled to be processed during the following midmonth processing cycle are edited again and an estimate of the lost earnings amounts is calculated. Reports are generated that inform the payroll office of the estimated amount of lost earnings that will be charged/credited to the agency Treasury account during the following month.
  3. The third phase of the lost earnings process is the update phase (midmonth process). Lost earnings are calculated and updated to participants' accounts during the midmonth processing cycle, and reports are generated to inform the payroll office of the actual amount of lost earnings that were calculated and charged/credited to the agency Treasury account.
- B. The lost earnings reports were designed in part to assist agencies with updating their internal accounting records. These reports provide subsidiary control information that is critical to reconciling agency accounts with the Department of the Treasury. These reports also provide information to assist agencies in charging TSP lost earnings to the correct appropriation, which is required by Public Law 101-335. To facilitate agency compliance with this requirement, a unique data element was designed to allow agency payroll offices to submit the internal agency accounting code for each individual 51-Record that is submitted. This data element, **For Agency Use**, is located in positions 048-071 on the 51-Record or in the **Agency Accounting** data field on the TSP Lost Earnings PC Software. The agency accounting code is provided on several of the TSP lost earnings reports to ensure that the agency accounting records can be updated with the amount charged/credited for lost earnings for each individual 51-Record that is processed by TSPS. To assure that these accounting procedures work properly, agency payroll offices must ensure that the pertinent information on the TSP lost earnings reports is conveyed to the appropriate agency accounting officials.
- C. All lost earnings reports identify the payroll office number for the submitting payroll office, the agency payroll office name, and the lost earnings JV report number. In addition, if the report format is used for both calculation and reversal 51-Records, the type of 51-Records processed will be displayed in the heading of the report (i.e., **C** for Calculation, **R** for Reversal). For example, **Report TSPS 32101, Payroll Office Recap of Initial Lost Earnings JV Processing**, is used for both calculation and reversal JV's. Thus, in the heading of the report, there is a code for the Type of Records (i.e., **C** for Calculation and **R** for Reversal).
- If the report is specifically used for calculations or reversals, the title of the report will specify whether it is a calculation report or a reversal report. For example, **Report TSPS 33015 (Update), Payroll Office Recap of Lost Earnings Reversal Records Processed**, is produced only when reversal 51-Records are processed.

- D. When a lost earnings JV is submitted to NFC, the agency payroll office should retain a copy of the JV in a separate file until the reports produced during the initial edit phase are received and verified by the agency payroll office. Generally, these reports should be received by the agency payroll office within 10 days after the lost earnings JV is received and processed by NFC. If 51-Records were placed in the TSP lost earnings suspense file to be processed during a subsequent midmonth processing cycle, the reports received by the payroll office during the initial edit phase should remain in the agency payroll office file until reports that are produced at the end of the month (i.e., during the estimate phase) and during the TSP midmonth processing cycle (i.e., during the update phase) have been received and verified by the agency payroll office. Copies of the pertinent sections of the estimate and update reports should be made available to the agency accounting officials. Agency payroll offices should coordinate with the agency accounting offices to determine which reports are needed by the agency accounting offices to properly charge/credit the amount of lost earnings to the proper agency appropriation. All reports received for each JV should be retained by the agency payroll office in JV report number sequence in a file created specifically for lost earnings JV's that have been processed.

**III. Initial Edit Phase.** The purpose of the initial edit phase is to delete those 51-Records that contain identifiable errors. When a lost earnings JV containing 51-Records is received it is entered into TSPS and edited. Records that contain errors are deleted. Records that pass TSPS edits are placed in the lost earnings suspense file and processed during a subsequent midmonth processing cycle. The following lost earnings reports are produced daily and sent to agency payroll offices when lost earnings JV's are received and processed by NFC.

**A. Report TSPS 32101, Payroll Office Recap of Initial Lost Earnings JV Processing** (See Attachment 1.)

1. The purpose of Report TSPS 32101 is to serve as a control report over the lost earnings JV's that have been submitted to NFC. The agency payroll office assigns a sequential lost earnings JV report number (e.g., 92E001, 92E002, 92E003, etc.) to each lost earnings JV that is submitted to NFC.
2. For each JV submitted, a separate Report TSPS 32101 is produced and sent to the agency payroll office. The payroll office should use this report to verify that the data that was submitted to NFC has been received and processed. If any 51-Records were deleted, they will be indicated on this report.
3. Report TSPS 32101 displays four columns of information:
  - a. **Source.** This column displays the source of funds, (i.e., Employee, Agency

Automatic (1%) (Basic), or Agency Matching Contributions and Loan Allotment) for which the lost earnings calculations will be performed.

- b. **JV Amount.** This column displays for each source of funds the total dollar amount that was submitted on the 51-Records. If 51-Records were submitted to correct fund errors, the dollar amount for each source of funds may be zero. This is because a 51-Record for fund error corrections contains both positive amounts and negative amounts, but the total amount for each record must equal zero.
- c. **Deleted.** This column displays for each source of funds the total dollar amount attributable to 51-Records that were deleted during the initial edit phase. If 51-Records were submitted to correct fund errors, the dollar amount for each source of funds may be zero.
- d. **Pending Midmonth Process.** This column displays for each source of funds the total dollar amount for those 51-Records that passed the initial TSPS edits and were placed in the lost earnings suspense file to be processed during a subsequent midmonth processing cycle. If 51-Records were submitted to correct fund errors, the dollar amount for each source of funds may be zero.

- 4. Report TSPS 32101 also displays certain control totals including the number of 51-Records that were submitted with the lost earnings JV, the number of records that were deleted, and the number of records that were placed in the lost earnings suspense file to be processed during a subsequent midmonth processing cycle. If any 51-Records were deleted, the number of pages that were produced for **Report TSPS 32102, Report of Deleted Lost Earnings Transactions**, is displayed on Report TSPS 32101 so that the payroll office can ensure that they receive information concerning all of the deleted transactions.

**B. Report TSPS 32102, Report of Deleted Lost Earnings Transactions** (See Attachment 2.)

- 1. The purpose of Report TSPS 32102 is to provide the agency payroll office with a listing of 51-Records that were deleted during the initial edit phase. The records are displayed in SSN sequence. If more than one 51-Record is deleted for a participant, the records are displayed in **Beginning Date** sequence for each participant, with the oldest **Beginning Date** displayed first. A message explaining the reason the record was deleted is printed below each record.
- 2. A separate Report TSPS 32102 is produced for each lost earnings JV that is processed by the TSPS.

3. Report TSPS 32102 should be used by agency payroll offices to review the 51-Records that were deleted in order to make the necessary corrections and resubmit the records, if appropriate.

**C. Report TSPS 32001, Data Changes Used For Lost Earnings** (See Attachment 3.)

1. The purpose of Report TSPS 32001 is to inform the agency payroll office when certain data (e.g., department/agency code or date of birth) that does not match the data in a participant's TSP account is provided by an agency payroll office on a 51-Record. This is a quality control report which is produced, in part, to ensure that critical employee data in agency and TSP automated systems is consistent. Consistency in this data facilitates accurate agency reporting and TSP accounts maintenance. If 51-Records are submitted to NFC on magnetic tape, the report is also produced when the total record count on the trailer record of the magnetic tape is out of balance with the summarized record count of the detail 51-Records and the total record count on the JV. An out-of-balance condition could mean, for example, that some 51-Records were not submitted, even though they were included in the record count, or that there was an error in accumulating the total number of records.
2. A separate Report TSPS 32001 is produced for each lost earnings JV that is processed by the TSPS.
3. Data supplied by an agency payroll office on 51-Records does not change data in the TSP System. Data supplied on 51-Records is only used to identify a participant's account and to perform the lost earnings calculations. If the department code, agency code, or date of birth on a 51-Record does not match the corresponding data in the participant's TSP account, the data from the participant's TSP account is used on each of the 51-Records instead of the data supplied by the agency payroll office on the 51-Records.
4. Report TSPS 32001 provides a list of Social Security numbers (SSN's) for which data on 51-Records was changed by the TSPS to agree with the data in a participant's TSP account. The data that was used by the TSPS, as well as the data that was supplied on the 51-Record, is displayed for each SSN listed. The payroll office should use this report to identify any account for which previously submitted employee data (e.g., department/agency code or date of birth) needs to be corrected. Also, if the record count on the trailer record of the magnetic tape is out of balance with the record count on the JV, the payroll office should review the lost earnings submission to ensure that all appropriate 51-Records were submitted.

5. If the payroll office determines that the data in the participant's TSP account is incorrect and the data on the 51-Record is correct, the payroll office should submit the correct data on a TSP Employee Data Record (01-Record) with the next routine payroll submission. If the data in the participant's TSP account is correct and the data on the 51-Record is incorrect, no action is required by the payroll office.

IV. **Estimate Phase.** The purpose of the estimate phase is to provide the agency payroll offices with an estimate of the amount of lost earnings that will be charged/credited to the agency Treasury account for each lost earnings JV that is processed during the following month. The following lost earnings estimate reports are produced and sent to the agency payroll offices after the last business day of the month. **Agency payroll offices should provide a copy of these estimate reports to their accounting offices. The agency accounting office may wish to obligate the estimated amount that will be charged to the agency Treasury account by NFC.**

A. **Report TSPS 33010 (Estimate), Report of Lost Earnings Calculation Records Processed (Sorted by SSN Within Agency Accounting)** (See Attachment 4.)

1. The purpose of Report TSPS 33010 (Estimate) is to provide the agency accounting officials with an estimated amount of lost earnings that could be charged to their agency Treasury account. The actual amount calculated will be charged to the agency Treasury account on NFC's SF 224, Statement of Transactions, after the lost earnings records are updated during the following midmonth processing cycle. Agency accounting officials can use this estimate to obligate funds for the lost earnings charge; however, an adjustment may be required when the actual amount of lost earnings is charged to the agency Treasury account during the following month and the lost earnings **Update** reports are received by the agency payroll office.
2. A separate Report TSPS 33010 (Estimate) is produced for each lost earnings calculation JV that is processed by the TSPS.
3. See Section V, Paragraph D, for a detailed description of Report TSPS 33010 (Update), which is produced during the midmonth processing cycle.

B. **Report TSPS 33017 (Estimate), Report of Lost Earnings Reversal Records Processed (Sorted by SSN Within Agency Accounting)** (See Attachment 5.)

1. The purpose of Report TSPS 33017 (Estimate) is to provide the agency accounting officials with an estimated amount of lost earnings that may be credited/charged to their agency Treasury account based on the reversal 51-Records that were submitted by the agency payroll office. The actual amount will be credited/charged to the agency Treasury account on NFC's SF 224 after the following

midmonth processing cycle. For amounts estimated to be charged to the agency Treasury account, the accounting officials can obligate funds to cover this charge; however, an adjustment may be required when the actual amount of lost earnings is credited/charged to the agency Treasury account during the following month and the lost earnings **Update** reports are received by the agency payroll office.

2. A separate Report TSPS 33017 (Estimate) is produced for each lost earnings reversal JV that is processed by TSPS.
3. See Section V, Paragraph G, for a detailed description of Report TSPS 33017 (Update), which is produced during the midmonth processing cycle.

V. **Update Phase (Midmonth Processing Cycle).** The purpose of the update phase is to calculate the amount of lost earnings, update participants' accounts, and charge/credit the agency Treasury account. Because the volume of lost earnings transactions is so large, most of the lost earnings reports that are generated during the midmonth processing cycle are produced on microfiche. The following lost earnings update reports are produced and sent to the agency payroll offices after the midmonth processing cycle. **Agency payroll offices should provide a copy of the pertinent sections of these update reports to their accounting offices so that lost earnings amounts that are charged/credited to the agency Treasury account by NFC can be updated to the appropriate agency accounting records by the agency's accounting officials. The data in these reports is critical to the reconciliation of agency obligations and expenditures for TSP lost earnings.**

A. **Report TSPS 33008 (Update), Payroll Office Recap of Lost Earnings Calculation Records Processed** (See Attachment 6.)

1. The purpose of Report TSPS 33008 (Update) is to provide a recap of the Lost Earnings Calculation Records (51-Records) that were received and processed by TSPS for the indicated JV report number. Report TSPS 33008 provides the total amount of lost earnings that was charged to the agency Treasury account for that JV.
2. A separate Report TSPS 33008 (Update) is produced for each lost earnings JV containing calculation records that was processed by the TSPS during the midmonth processing cycle. It provides the total amount of lost earnings that was charged to the agency Treasury account for that JV.
3. Report TSPS 33008 (Update) displays six columns of information:
  - a. **Source.** This column displays the source of funds, (i.e., Employee, Agency Automatic (1%) (Basic), or Agency Matching Contributions and Loan Al-

lotment) for which the lost earnings calculations were performed.

- b. **Amount on Original JV.** This column displays for each source of funds the total dollar amount that was submitted on the 51-Records. If 51-Records were submitted to correct fund errors, the dollar amount for each source of funds may be zero. This is because a 51-Record for fund error corrections contains both positive amounts and negative amounts, but the total amount for each record must equal zero.
- c. **Initial Amt Deleted.** This column displays for each source of funds the total dollar amount attributable to deleted 51-Records that were deleted during the initial edit phase. If 51-Records were submitted to correct fund errors, the dollar amount for each source of funds may be zero.
- d. **Midmonth Amount Deleted.** This column displays for each source of funds the total dollar amount attributable to deleted 51-Records that were deleted during the update phase (midmonth processing cycle). If 51-Records were submitted to correct fund errors, the dollar amount for each source of funds may be zero.
- e. **Amount Used For Calculation.** This column displays for each source of funds the total dollar amount that was used to perform the lost earnings calculations. If 51-Records were submitted to correct fund errors, the dollar amount for each source of funds may be zero.
- f. **Lost Earnings Charged.** This column displays the total dollar amount of lost earnings that was calculated and charged to the agency Treasury account for each source of funds.

**B. Report TSPS 33007 (Update), Report of Deleted Lost Earnings Transactions**  
(See Attachment 7.)

1. The purpose of Report TSPS 33007 (Update) is to provide the agency payroll office with a listing of each 51-Record that was deleted during the update phase. Generally, during the update phase, very few records are deleted by TSPS. The deleted records are displayed in SSN sequence. If more than one 51-Record is deleted for a participant, the records are displayed in **Beginning Date** sequence for each participant with the oldest **Beginning Date** displayed first. A message is printed below each record that explains the reason the record was deleted.
2. A separate Report TSPS 33007 (Update) is produced for each lost earnings JV that is processed by TSPS.

3. Report TSPS 33007 (Update) should be used by agency payroll offices to review the 51-Records that were deleted in order to make the necessary corrections and resubmit the records, if appropriate.

**C. Report TSPS 33009 (Update), Report of Lost Earnings Calculation Records Processed (Sorted by Social Security Number)** (See Attachment 8.)

1. The purpose of Report TSPS 33009 (Update) is to display the amount of lost earnings that was calculated for each individual 51-Record that was received and processed by the TSPS for the indicated JV. This report can be used to identify by source of funds the amount that was charged to the agency Treasury account for each 51-Record that was processed.
2. A separate Report TSPS 33009 (Update) is produced for each lost earnings JV containing calculation records that was processed by the TSPS during the midmonth processing cycle. When agency payroll offices put agency accounting codes in the data field **For Agency Use** (positions 048-071 on the 51-Record) or in the **Agency Accounting** data field on the TSP Lost Earnings PC Software, the assigned accounting codes will be displayed under the heading **Agency Accounting** for each 51-Record displayed.
3. The report **Summary** is displayed at the beginning of the report. The **Summary** provides the summarized totals that have been charged to the agency Treasury account for each source of funds. Immediately following the **Summary** is a detailed list, in Social Security number order, of the 51-Records that were processed for the JV. If multiple 51-Records were processed on the same JV for a participant, those records are displayed in **Beginning Date** sequence for each participant with the oldest **Beginning Date** displayed first. The detail portion of the report gives the participant's name and Social Security number, the beginning and ending dates for each lost earnings calculation, and the participant's department/agency code.
4. Report TSPS 33009 (Update) displays three columns of information:
  - a. **Source.** This column displays the source of funds, (i.e., Employee, Agency Automatic (1%) (Basic), or Agency Matching Contributions and Loan Allotment) for which the lost earnings calculations were performed.
  - b. **Amount Used For Calculation.** This column displays for each source of funds the total dollar amount that was submitted on the 51-Records. If 51-Records were submitted to correct fund errors, the dollar amount displayed for each source of funds may be zero. This is because a 51-Record for fund error corrections contains both positive amounts and negative amounts, but the total amount for each record must equal zero.

T  
S  
P  
  
B  
U  
L  
L  
E  
T  
I  
N

- c. **Lost Earnings Calculated.** This column provides the amount of lost earnings that was calculated for each source of funds for each 51-Record that was processed.

D. **Report TSPS 33010 (Update), Report of Lost Earnings Calculation Records Processed (Sorted by SSN Within Agency Accounting)** (See Attachment 9.)

1. The purpose of Report TSPS 33010 (Update) is to provide information that can be used by the agency to post the detail lost earnings transactions to the agency's internal accounting records. When agency payroll offices put agency accounting codes in the data field **For Agency Use** (positions 048-071 on the 51-Record) or in the **Agency Accounting** data field on the TSP Lost Earnings PC Software, the amount of lost earnings calculated will be accumulated and reported for each agency accounting code used. Within each agency accounting code, the total amount of lost earnings charged for each SSN is displayed. This report provides the detail information needed by the agency to charge the individual accounting classifications for the amount of lost earnings calculated and charged to the agency Treasury account by NFC. If the **Agency Accounting** data field is not used by the agency payroll office, the total amount of lost earnings charged will be displayed for each SSN without a breakdown by the agency accounting code.
2. A separate Report TSPS 33010 (Update) is produced for each lost earnings JV containing calculation records that was processed by the TSPS during the midmonth processing cycle.
3. The report **Summary** is displayed at the beginning of the report. The **Summary** lists each agency accounting code that was submitted on the lost earnings JV and the total amount charged for each code. Immediately following the **Summary** is a detailed list of the Social Security numbers and the total amount of lost earnings that was charged for each SSN within each agency accounting code that was submitted on the lost earnings JV.
4. Within each agency accounting code, Report TSPS 33010 (Update) displays two columns of information:
  - a. **SSN.** This column displays each SSN for which lost earnings were calculated.
  - b. **Amount Charged.** This column displays the total dollar amount that was charged for each SSN listed.

E. **Report TSPS 33015 (Update), Payroll Office Recap of Lost Earnings Reversal Records Processed** (See Attachment 10.)

T  
S  
P  
  
B  
U  
L  
L  
E  
T  
I  
N

1. The purpose of Report TSPS 33015 (Update) is to provide a recap of the Lost Earnings Reversal Records (51-Records) that were received and processed by the TSPS for the indicated JV report number. Report TSPS 33015 provides the total amount of lost earnings that was credited/charged to the agency Treasury account for that JV.
2. A separate Report TSPS 33015 (Update) is produced for each lost earnings JV containing reversal records that was processed by TSPS during the midmonth processing cycle. It provides the total amount of lost earnings that was credited/charged to the agency Treasury account for that JV. Because the lost earnings reversal calculations can result in an amount that is charged to the agency Treasury account, rather than an amount that is credited to the agency Treasury account, a separate column is displayed for the lost earnings amount that is credited and the lost earnings amount that is charged. If the net amount calculated is a credit, it will be shown with a minus (-) sign following the amount in the net column.
3. Report TSPS 33015 (Update) displays eight columns of information:
  - a. **Source.** This column displays the source of funds, (i.e., Employee/Loan, Agency Automatic (1%) (Basic), or Agency Matching Contributions) for which the lost earnings reversal calculations were performed.
  - b. **Amount on Original JV.** This column displays for each source of funds the total dollar amount that was submitted on the Lost Earnings Reversal Records (51-Records). If 51-Records were submitted to correct fund errors, the dollar amount displayed for each source of funds may be zero. This is because a 51-Record for fund error corrections contains both positive amounts and negative amounts but the total amount for each record must equal zero.
  - c. **Initial Amt Deleted.** This column displays for each source of funds the total dollar amount attributable to deleted 51-Records that were deleted during the initial edit phase. If 51-Records were submitted to correct fund errors, the dollar amount displayed for each source of funds may be zero.
  - d. **Midmonth Amount Deleted.** This column displays for each source of funds the total dollar amount attributable to deleted 51-Records that were deleted during the update phase (midmonth processing cycle). If 51-Records were submitted to correct fund errors, the dollar amount displayed for each source of funds may be zero.
  - e. **Amount Used For Calculation.** This column displays for each source of funds the total dollar amount that was used to perform the lost earnings calculations. If 51-Records were submitted to correct fund errors the dollar amount displayed for each source of funds may be zero.

- f. **Lost Earnings Credited.** This column displays for each source of funds the total dollar amount of lost earnings that was calculated and credited to the agency Treasury account.
- g. **Lost Earnings Charged.** This column displays for each source of funds the total dollar amount of lost earnings that was calculated and charged to the agency Treasury account.
- h. **Net.** This column displays the net dollar amount that was credited/charged to the agency Treasury account. If the net amount was credited to the agency Treasury account, there will be a minus (-) sign following the amount in this column.

F. **Report TSPS 33016 (Update), Report of Lost Earnings Reversal Records Processed (Sorted by Social Security Number)** (See Attachment 11.)

- 1. The purpose of Report TSPS 33016 (Update) is to display the amount of lost earnings that was calculated for each individual reversal 51-Record that was received and processed by the TSPS for the indicated JV report number. This report can be used to identify by source of funds the amount that was credited/charged to the agency treasury account for each individual 51-Record that was processed.
- 2. A separate Report TSPS 33016 (Update) is produced for each lost earnings JV containing reversal records that was processed by the TSPS during the midmonth processing cycle. When agency payroll offices put agency accounting codes in the data field **For Agency Use** (positions 048-071 on the 51-Record) or in the **Agency Accounting** data field on the TSP Lost Earnings PC Software, the assigned accounting codes will be displayed under the heading **Agency Accounting** for each 51-Record displayed.
- 3. The report **Summary** is displayed at the beginning of the report. The **summary** provides the summarized totals that have been credited/charged to the agency treasury account for each source of funds. Immediately following the **Summary** is a detailed list, in Social Security number order, of the reversal 51-Records that were processed for the JV. If multiple 51-Records were processed on the same JV for a participant, the records are displayed in **Beginning Date** sequence for each participant with the oldest **Beginning Date** displayed first. The detail portion of the report gives the participant's name and Social Security number, the beginning and ending dates for the lost earnings calculations, and the participant's department/agency code.

4. Report TSPS 33016 (Update) displays three columns of information:

- a. **Source.** This column displays the source of funds, (i.e., Employee/Loan, Agency Automatic (1%) (Basic), or Agency Matching Contributions) for which the lost earnings reversal calculations were performed.
- b. **Amount Used For Calculation.** This column displays for each source of funds the total dollar amount that was submitted on the 51-Records. If 51-Records were submitted to correct fund errors, the dollar amount displayed for each source of funds may be zero. This is because a 51-Record for fund error corrections contains both positive amounts and negative amounts, but the total amount for each record must equal zero.
- c. **Amount Credited/Charged (-/+).** This column provides the amount of lost earnings that was calculated for each source of funds for each reversal 51-Record that was processed. If the amount of lost earnings calculated was credited to the agency Treasury account, a minus (-) sign will be displayed after the amount.

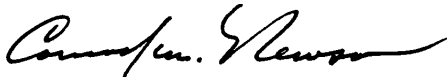
G. **Report TSPS 33017 (Update), Report of Lost Earnings Reversal Records Processed (Sorted by SSN Within Agency Accounting)** (See Attachment 12.)

1. The purpose of Report TSPS 33017 (Update) is to provide information that can be used by the agency to post the detail lost earnings reversal transactions to the agency's internal accounting records. When agency payroll offices put agency accounting codes in the data field **For Agency Use** (positions 048-071 on the 51-Record) or the **Agency Accounting** data field on the TSP Lost Earnings PC Software, the amount of lost earnings calculated will be accumulated and reported for each agency accounting code used. Within each agency accounting code, the total amount of lost earnings credited/charged for each SSN is displayed. This report provides the detail information needed by the agency to credit/charge the individual accounting classifications for the amount of lost earnings that was calculated and credited/charged to the agency Treasury account by NFC. If the agency payroll office does not put agency accounting codes in the reversal 51-Records, the total amount of lost earnings credited/charged will be displayed for each SSN without a breakdown by the agency accounting code.
2. A separate TSPS Report 33017 (Update) is produced for each lost earnings JV containing reversal records that was processed by the TSPS during the midmonth processing cycle.
3. The report **Summary** is displayed at the beginning of the report. The **Summary** lists each agency accounting code that was submitted on the lost earnings JV and the total amount credited/charged for each code. Immediately following the

**Summary** is a detailed list of the Social Security numbers and the total amount of lost earnings that was credited/charged for each SSN within each agency accounting code that was submitted on the lost earnings JV.

4. Within each agency accounting code, Report TSPS 33017 (Update) displays two columns of information:
  - a. **SSN.** This column displays each SSN for which lost earnings reversal calculations were performed.
  - b. **Amount Credited/Charged.** This column displays the total dollar amount credited/charged for each SSN listed. If the amount of lost earnings calculated was credited to the agency Treasury account, a minus (-) sign will be displayed after the amount.

Agency payroll office representatives should contact the TSP Operations Office at **504-255-5110** if they have questions concerning the lost earnings reports.



CONRAD M. NEWSOM  
Acting Director

Attachments

T  
S  
P  
  
B  
U  
L  
L  
E  
T  
I  
N